

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Civil No. 11-567
)	
ELAINE A. BROWN, et al.,)	Judge Landya B. McCafferty
)	
)	
Defendants.)	
_____)	

STIPULATION BETWEEN THE UNITED STATES
AND MASCOMA SAVINGS BANK

In this action, the United States seeks to enforce federal tax liens against parcels of real property located at 401 Center of Town Road, Plainfield, New Hampshire, and 27 Glen Road, West Lebanon, New Hampshire, hereinafter "Properties." The United States of America and Mascoma Savings Bank (hereinafter "Mascoma") stipulate and agree to the following:

1. The United States named Mascoma as a party to this action pursuant to 26 U.S.C. § 7403(b), because it has, or may claim, an interest in the Properties.
2. Mascoma disclaims its rights, titles, and interests in the Properties.
3. Mascoma disclaims any rights, interests, or claims it may have to the proceeds of sale of the Properties.
4. Mascoma agrees that the United States may receive the relief it requested in its complaint.
5. Subject to the approval of the Court, the parties to this stipulation agree that Mascoma shall not be required to actively participate in this action except to the

extent identified below. Unless indicated below or otherwise ordered by the Court, Mascoma is excused from complying with any initial disclosure obligations, discovery obligations, obligations to prepare any final pre-trial order or part thereof, and any obligation to appear at any pretrial or settlement conferences.

Counsel for the Plaintiff, United States
of America,

Counsel for the Defendant,
Mascoma Savings Bank,

/s/Andrew A. De Mello
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Dated: July 19, 2012

IT IS SO ORDERED THIS 25 DAY OF July, 2012

/s/ Daniel J. Lynch
Honorable Daniel J. Lynch
United States Magistrate Judge

Certificate of Service

I hereby certify that on July 20, 2012, I electronically filed the foregoing with the Clerk of the District Court using the CM/ECF system, which sent notification of such filing to the following:

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Parties may access this filing through the Court's system.

And, I hereby certify that I mailed on the same day by the United States Postal Service the foregoing document to the following non-CM/ECF Participants:

None.

/s/Andrew A. De Mello
ANDREW A. DE MELLO
Trial Attorney, Tax Division
U.S. Department of Justice